THE
SOUTH-CAROLINA GAZETTE,
Containing the freſheſt Advices, Foreign and Domeſtick.
WEDNESDAY, July 4th, 1744. [Numb. 536]

To the Author of the Letter from a Gentleman in the Country to his Friend in Charles Town *upon the* Tax-Bill, *inſerted in this Gazette the 11th inſtant.*

Charles-Town, June 16, 1744.

SIR,

AS you have been for ſome time paſt one of our *Legiſlators*, the Intimacy which ſubſiſted between us (if I am the Perſon you addreſs yourſelf to) often led me, whilſt your Houſe was ſitting, into a free Converſation with you concerning ſuch Matters as I heard came under your Conſideration. It is a *trite* Obſervation, that *no two Men in the World perhaps think alike in every Thing.* Tho' in many Things *your* Sentiments and *mine* were alike, yet in ſome Things they differed. It was our Fortune in particular to differ in Opinion, with relation to the *Tax Bill*, which gave ſo great an Alarm to the trading Intereſt the latter End of laſt Month, when that *Bill* was about paſſing into an *Act*. *Pride* and *Poſitiveneſs* are the ſole Share which you have been pleaſed to publiſh to the World that your *Friend* had in the Argument on that Subject. But, Sir, could you expect that they would take your bare *Word* for this, without ſo much as letting them know *what it was that he did ſay?* The *ignorant* may be miſled; the *unwary* may be prepoſſeſſed by ſuch kind of Aſſertions. But the World in *general* (not the diſcerning few only) pay no Regard to them let them come from whom they will. When *they* are made *Judges*, they expect to ſee every thing *proved*; they have a Right to the Knowledge of *every Circumſtance*; and will not be *dictated to* in the Judgement they are to make.

As you have ruſhed into Print (which I think you might have avoided) I am obliged, tho' unwilling, to follow you, in order to do myſelf the little Piece of Juſtice of making known *what did really paſs between us*; and which you have thought fit to conceal; to the intent that by comparing what you have publiſhed, together with that, the World, to whom you have applied may be enabled to judge between us; which otherwiſe I imagine would be impoſſible for them to do.

You may remember, in the Converſation which we had before the *Tax Bill* was paſſed into an *Act*, I expreſſed a great deal of Concern for the Diſſatisfaction which the MANNER, wherein the Tax was propoſed to be raiſed, created amongſt the *Merchants*. You know I am not concerned in Trade; and therefore *my* Opinion was to be ſuppoſed at leaſt as *diſintereſted* as *yours*. I underſtood that they were to be rated not only for their *Lands* and *Houſes*, *Slaves* and *Stock in Trade* (that is, their real and perſonal Eſtates) in the Way that had been hitherto cuſtomary, but alſo for all the *Caſh* which *at the Time of making their Returns* to the Inquirers they ſhould happen to be poſſeſſed of exceeding 2000 *l.* Currency; and for all the *Debts* which ſhould be owing to them upon *Bond*, *Note or other Speciality carrying Intereſt* (deſperate ones excepted) over and above what they ſhould be paying Intereſt for; TO BE DECLARED BY THEMSELVES UPON OATH. I told you thereupon, 'That in my Opinion the Merchants had Reaſon to complain; and 'that ſuch an Inquiry appeared to me '(for Reaſons which I gave) not only injurious to *them*, but detrimental to the 'Publick.' *You* profeſſed yourſelf to be of a contrary Opinion; and maintained, 'That the Merchants *ought to be taxed thoroughly*,' or to that Purpoſe. I replied 'That I hoped *the Practice of our Mother Country* would always be the Guide in that Matter; that ſo long as '*that* was duely attended to, we might 'be ſure the Legiſlature here could not 'go wrong; that for my Part, I had never heard or read of an Oath of the like 'Nature impoſed on the Subjects in 'Great Britain; and therefore queſtioned 'whether an Inſtance could be produced 'of a Tax being raiſed there in the manner intended by the Bill.' Upon which you aſſured me, 'That there were Abundance of the like Inſtances; and that 'you could ſhew them to me in ſeveral 'Acts of Parliament.' I deſired the Sight of but *one* of thoſe Acts, 'which, 'I ſaid, would be ſufficient to convince me. This you did not condeſcend to do; but left it to my *Faith*. *Your Word* was ſufficient! I muſt own I went ſo far thereupon as to defy you *to produce ſuch an Act*. It might indeed be a little Preſumption in *me*, who have not any Pretences to make to *Learning or much Reading* like *you*; but I had no other Proſpect of coming at the Sight of what I wanted.

This, Sir, is the Foundation upon which you have ſo decently dreſſed me up to the World in *Pride* and *Poſitiveneſs*. And tho' you allow me ſome *Senſe* and *Knowledge*, yet as theſe Talents are inconſiſtent with thoſe odious Qualities, I muſt underſtand that only as paving the Way to your own *ſuperior* Senſe, and *greater* Knowledge. You know I was not *ſingular* in my Opinion. Men of ſuperiour Parts and Reading I think to either of us, expreſſed themſelves in much the ſame Manner; and we have been well aſſured ſince, that the *Upper-Houſe* was ſo divided in *their* Opinions, that the Bill was carried in that Houſe by a Majority only of *one*; excluſive of the Preſident, who did not vote at all. A ſmall Share of *Modeſty* therefore, methinks, might have exempted me from *Reproach* or *Reflection*. It had been an eaſy Matter for you who are bleſſed with ſo ample a Collection of the Subſidy Acts of Parliament, when you imagined you had found any Act to the preſent Purpoſe, to have favoured me with a Sight of it, who you knew wanted nothing elſe to be convinced. It had been kind in you not to have gone to the Preſs with it, purely to triumph over the Ignorance of one whom you call your *Friend*. If you uſe your *Friends* thus; pray, Sir, how will you uſe your Enemies?

However, as it is all one to me whether your Information comes *privately* or *publickly*, I am content in this Way, for once, to conſider what you have offered towards my Conviction. And this I do the rather, becauſe you ſeem to think that you have now made *Truth* (I ſuppoſe you mean your Side of the Queſtion) *ſo evident*; and that the Paragraphs of Acts of Parliament produced by you are *ſo much to Point*, and *ſo clear*, that my very *Honeſty* may, for ought I know, be called in Queſtion, if I do not yield my Aſſent. I readily agree with you that, 'no honeſt Man will obſtinately refuſe his Aſſent to Truth when it is 'made evident.' And I will add that whenever I receive better Information than I have yet had, I will candidly retract what Objections I have made; Becauſe, whatever you may think to the contrary, it would be a ſincere Pleaſure to me, to ſee an Act of our Legiſlature of ſo much Importance, freed from Exceptions. But by the by, I ſhall think it very hard to have the Opinion of my *Honeſty* depend upon my ſeeing or not ſeeing Things in the *ſame Light*, or with the ſame Eyes as you do.

Before I go any further, ſuffer me to remove a ſmall *ſtumbling Block*, which you have laid in the *Readers Way* at the Introduction of your Quotations. You ſay, 'that as I ſeem to miſapprehend 'what is meant by perſonal Eſtate, 'and whether the ſame was ever charged, or in what manner, and who 'were to be to charged, the following Paragraphs will you doubt not, ſet 'me right in all theſe Particulars.' Surprizing! The ſole Queſtion was *after what manner* it ought to be charged? And this was ſo clearly expreſſed and ſtated between us, that I can't conceive how it was poſſible for you to miſtake the Point, or to blend it with

any

any other Thing. Sir; you was to produce one or more *Subsidy Acts* of Parliament, whereby it should appear *that Taxes have been raised in Great Britain after the same manner.* i.e. *by such an Oath imposed on the Subjects as in the said Bill.* That is the Point only, at present.

And that the Reader may be able to see, whether you *have* done it, it is proper first to lay before him a Copy of the *Oath* directed (under the Penalty of being *double taxed*) to be taken by all taxable Persons when they give in their Returns to the Inquirers; which is as follows. viz

'I *A B.* do swear, that the Account I now give in is a just and true Account of all the *current Bills or Orders*, 'which I am possessed of in my own 'Right exceeding the Sum of Two thousand Pounds current Money; as also of 'all the *Lands* and *Slaves* which I either in my own Right, or in the Right of 'my Wife, or which I or my Wife, as 'Guardian, Executor, Attorney or Trustee, am or is any wise possessed of, or 'have any vested Interest in, or am intitled unto by Virtue of any Patent, 'Grant, Instrument, Writing or Survey 'whatsoever within this Province. And 'that all the *Monies* which I have *at Interest* in this Province upon *Bond, other Specialty or Note* (except *desperate* Bonds, 'Specialties, or Notes) either in my *own* 'Right, or in the Right of any *other* person whoever, over and above what I 'pay Interest for, does not exceed the 'Sum by me now given in. *So help me* 'God.'

And by a Clause in the said *Bill* which is now an *Act*, the Assessors of *Charlestown* are directed, 'To estimate likewise every 'Person's *Stock in Trade*, that is to say, '*Wares, Merchandize*, and *Book Debts* of 'trading People, according to the best of 'their Knowledge.' And by another Clause, 'Every Person hath Liberty to 'swear off, so much as he she or they 'shall think they are over rated.'

Now for your Paragraphs of Acts of Parliament, which you leave to be compared with the present Tax Law. I must observe previously upon all your Quotations together, that you have not pointed out *your Authority* for any more than *one* of them. This, howsoever you came to omit it, I apprehend was proper for you to have done; considering that *Extracts* of *Acts* of Parliament, History, or other Writings, are, like *Texts of Scripture*, capable of being *perverted* or *misapplied*; sometimes through want of *Judgment*, and oftentimes, the better to support *particular Principles*, or, *Purposes*. And therefore the Reader, ought to have the Opportunity of having Recourse to *Originals*; and of seeing the whole *Connection*. However as I am willing to give your Quotations all the Weight which you can reasonably desire, I'll take them just as you have given them to me.

The *first* is from an Act or Acts (Title and Time unknown) whereby it certainly appears, 'That all Persons whatever 'were to be rated for any *Goods, Wares*, 'etc. or *vendible Stock* whatsoever, and 'also for any *Debts* whatsoever owing to 'them *at Interest* upon any Specialties.' But no Mention is made of any *Oath* at all; nor is it said after what Manner, it was to be done. This then surely can be nothing to the Purpose.

Next you say, 'That an eminent Writer observes, that altho' the Commissioners who were to put those Acts in Execution, and the Assessors who were to 'Assess and levy those Taxes had a Power of examining upon *Oath* all Persons 'of the true Value of their Estates *real* 'and *personal*, yet &c.' Now, Sir, I must be so free as to say for myself that I shall take this from no *Writer* how eminent soever; so long as the *Acts themselves* are to be seen. And supposing what you say your Writer observes, to be true, That the Assessors had a Power of examining the Party upon *Oath*; yet he adds you say, 'That that Method had proved *in-'effectual*.' And proposes; 'That the 'Commissioners should have Power to 'examine any Person (OTHER THAN 'THE PARTY HIMSELF) upon Oath, 'of the true Value of each Man's Estate'

Your next Quotation is from *an Act*, passed in the first Year of Queen ANNE, *for granting to her Majesty several Subsidies, &c.* By this it appears, 'That every 'trading Person was directed to deliver 'in Writing to the Assessors, an Account 'of his *Goods, Wares*, or other *vendible* 'Stock;' it is not said *upon Oath*. But, 'That the Assessors, for their *better In-'formation*, shall have Power to enter into any Shop, Ware house, *&c.* where 'such Goods or Stock shall be, to take an 'Account thereof, and view and value 'the same, And shall charge them for 'their Stock in Trade, *according to the 'best of their Skill and Judgment*.' In like Manner it appears, 'That all Persons entitled to *Debts owing at Interest* were directed to deliver to the Assessors in writing, the total Sum of the principal Monies so owing to them at Interest.' It is not said that either of these was to be *upon Oath*; But, 'that the Assessors shall 'tax such Persons for such Debts *according 'to these Notes in Writing*. And where no 'such Notes are delivered, or where the 'Assessors shall have Reasons to believe 'the Persons charging themselves therein, have more Monies at Interest than 'are contained in such Notes, the Assessors shall tax such Persons for such Debts 'at Interest, *according to the best of their 'Judgment*. And that the Persons who 'shall *refuse or neglect* to deliver the 'said Specifications to the Commissioners, shall forfeit and pay thrice as much 'as the *Duties for such Debts should amount unto*. And that the Persons delivering 'such Specifications should be allowed a 'Deduction for such Debts owing to them 'as they should upon Oath deem to be 'desperate, and for such Debts as they 'should upon Oath or other good Information *owe to* any other Person at Interest.' For God's Sake, Sir, what could you see in all this for your Purpose to tempt you to copy so much of it? But let the World judge of it.

The next Quotation is a Paragraph from an Act (*Title nor Date mentioned*) in the Reign of his late *or* present Majesty; which says, 'That every Person, &c. having 'any Estate in *ready Money*, or in any 'Debts *whatsoever* owing to them, or in 'Goods, *Wares*, &c. or other *personal* Estate whatsoever within *Great Britain* or 'without, (such Sums deducted as they 'do owe, and also such Debts owing to 'them as shall be adjudged desperate) 'shall yield and pay the Sum of ——— *according to the true yearly Value thereof 'for one Year*.' This is the same as saying that every Person shall be rated according to the true Worth or Value of his personal Estate, which hath been exactly the Method observed *as to Charles Town*. But here's not a Word about an *Oath*, or after *what Manner* it was to be done.

Your last Quotation is from some Historian; whom you have not named. But there is so great a Resemblance in it to a Passage in *Rapin*, Vol. I. p. 750. (with a little *left out*, and a little *put in*,) that I can't help thinking *that* is your Authority. As some Imputation will necessarily lie against your Candour upon such a Comparison, you will, in case I am wrong, for your own Sake point to your real Author. You begin with saying, 'This has not 'only been the METHOD for these 50 or '60 Years, but was the old constitutional 'Way.' I must make a Distinction when you add, 'nor was it ever opposed 'or spoke against unless where Princes levied it without Authority or Consent of 'Parliament, as in the Year 1522 *Henry* 'the *VIII.* &c.' The Method spoke against then was not the Method quoted in those Paragraphs of yours, but the *same Method as is now complained of here*, viz. the *Oath* imposed on the Merchants. I shall transcribe *Rapin*'s Words as far as you seem to me to have meddled with them; and as I shall remark upon yours as he goes along, the Reader is desired to compare them carefully. *Rapin* 'Henry having without Cause proclaimed War against *France*, did not dare to call a 'Parliament to demand a Subsidy. For 'he could alledge neither any *just* Cause nor, *&c.* — However, Money must be raised; and it was the *Cardinal*'s Business, who had embarked him in the War, to find Means. The Expedient he thought most proper was, to order the Sheriffs to send a List of the Names of all above 16 Years old, with an exact Account of what each Person was worth in *Land, Stock, Moveables*, and *Money*. This was such a Survey as was formerly taken in the Reign of *William* the Conqueror, and had given so great Cause of *Complaint* to the Nation.' *You* say, but to alarm them the *less* (could any Thing alarm them *more?*) it was to be levied 'in the Method that had been formerly 'used, *each Person declaring upon Oath* the 'real Value of their Estates in Lands, 'Stock, Moveables, and Money.' *Rapin*, goes on. 'This was followed by a 'general Loan, *&c.* ——— This general 'Loan made a great Noise over all the 'Kingdom. Every one openly exclaim'd 'against the Cardinal, who was the Author. ——— However though at first he 'had given Orders to exact Loans with 'the same *Rigour*, as if they had been a 'Tax imposed by the Parliament, he met 'with so many *Obstacles*, that he was apprehensive of raising in the Kingdom 'Commotions not to be appeased at his 'Pleasure. So the Tax was levied much 'more gently than at first was intended' ——— 'The *London* Merchants were

the most strenuous *Opposers of the levying this Tax.* They were required *to declare upon Oath* the real Value of their *Effects*; But they firmly REFUS'D it; alledging, *it was not possible for them to give an exact Account of their Effects, part whereof was in the Hands of their Correspondents in Foreign Countries.* ' At length by *Agreement*, the King was pleased to *accept* of a Sum according *to their own Calculation* of themselves.' *You* say *only*, ' it raised great Murmurrings, and was resolutely opposed by the *London* Merchants; but in the End, even *they* were FORCED (forced!) to compound Matters, and having made a Calculation among themselves what their Proportion might amount to, the King was pleased to accept of that Sum.' The Survey taken in the Reign of *William* the Conqueror, *Rapin* says (P. 177.) was (in order to know the full Value of every Man's Estate) ' of the Lands, Goods and Chattels of all his Subjects; and contained the Number of Acres in each Man's Estate; what Stock each had of *Horses, Cattle, Sheep, &c.* (I hope you won't think I have a Design upon your *Stock in the Country*), how much ready Money in his House, what he owed, and what was owing to him.' But this was not made by *the Oaths of the Owners*, but, as Mr. *Tindall* says in his Notes, ' it was made ' by *Verdict or Presentment of Jurors*, or certain Persons sworn in every Hundred, &c. before Commissioners.' This was the Method used by a *Conqueror*. And Mr. *Tindall* in his Notes upon the above Survey of *Henry* the *VIII* says, ' That ' the Constable of every Hundred was by ' the original Warrant commanded to ' charge the Constables of every Parish to ' appear before certain Commissioners, and ' to bring with them the Names of all ' Persons above 16 Years old, and to enjoin them to repair to a certain Place, ' and declare (he does not say *upon Oath*) ' amongst other Things, what was the ' *yearly Value* of every Man's *Land*, what ' *Stock on the Lands*, and who the Owners ' thereof; also the *Value and Substance* of ' every Person above 16 Years of Age, ' *&c.*'

Behold, Sir, the Grounds of your extraordinary Exultation in the beginning of your Letter. It is submitted to the Reader, whether the Paragraphs of Acts of Parliament produced by you do not, instead of coming up to the Point, make every one of them against you? If they prove any Thing to me, it is that *still now* the Method of raising Taxes in *England* hath been pretty nearly observed here. However I *may be* mistaken, and am ready for Conviction. Please to look over your Collection of Acts again. And when you have found something more to your Purpose, you need not write a whole Volumn to satisfy my Curiosity, or for *general* Use. The Matter is very short; only name the Act, and direct us to it. No one than can read will stand in Need of a Comment thereon.

Your Conclusion I must acknowledge *sounds* well. No doubt there are who are *enchanted* with it. But, Sir, setting aside *Stretches of Power* and *violent Attempts upon Liberty and Property*, &c. I have been told *Parliaments have erred*. I hope it can give no Offence to say *Assemblies may err*. And whenever they do (tho' I did not begin with Scripture, let me conclude like you, with a) Blessed be God we know where to have Relief.

I am,
Sir,
Your very humble Servant.

A Copy of an Affidavit, taken before his Excellency the Governor June 28*th*, 1744.

DAVID MARSHAL, Master of the Schooner *St Joseph* from *New Providence*, having been sworn on the Holy Evangils, declared upon Oath, that he left that Island about a Week ago, and that he was in that Place during the whole Time that the Flag of Truce from the *Havanna* with *English* Prisoners was there, and that he frequently conversed with them, particularly with Doct. *Franks* and others, who assured him, that when they were Prisoners at the *Havanna*, they had full Liberty and Permission to walk about that Town; and having asked, whether there was any Talk, or any Appearance of an Armament preparing, or Invasion intended against any part of his Majesty's Dominions, from thence? They declared that there was not the least Appearance of any such Thing; but on the contrary, they were in the greatest Apprehension of their own Coasts, having heard, that a Fleet of Men of War was fitted out from *England*, for *Jamaica*, and being doubtful, whether it might not have been intended against them, that this was the sole Reason of their having brought Men to the *Havanna*, from the South side of the Island, and from *La Vera Cruz*.

Sign'd,
David Marshal.

CHARLES TOWN, July 4.

Extract of a Letter from Mr Phil Prioleau *to Colonel* Beale *in* Charlestown, *dated at New Providence* May 21. 1744.

' —— I have not any News to acquaint you from the *Havanna*. Only that they are getting a great many Men there from *La Vera Cruz*, and have talked of an Expedition for *Rustan* and this Place, but it's all an Uncertainty, their Affairs being kept pretty close. They have now in Port thirteen Sail of the Line, and pretty well mann'd. Ten of them in good Order. The *Moore* Castle, and other Fortifications, are also in good Order. ——'

On Thursday last the Embargo laid on the Shipping the 18th past, was taken off.

On Friday arrived here a Vessel from *Boston*, by the Master of which and private Letters, we have Advice, that War against the *French* was proclaim'd there about a Month ago. — That the *French* have already taken *Canso*, and 11 Sail of small fishing Vessels. — That a Ship was re taken from the *French*, by the *Drake* Man of War. — That Capt. *Rouse* in the *Young Eagle* Privateer was sail'd, with Commissions to cruize against the *French* and *Spaniards*. — And, that some other Privateers would soon be fitted out.

'Twas the *Drake* Man of War that carried the Orders to *Boston* for proclaiming War against the *French*: She sail'd from thence about 27 Days ago, for *Bermuda* and *Providence*, with the like Orders, and may be daily expected here.

We hear, that 4 Privateers are fitted out from *Barbados* to cruize against the *French*; one of them is commanded by Capt *John Pharoux*.

On Monday last the Lady of the Hon. Col. *Lucas*, Lieutenant Governor of *Antigua*, together with his Son and youngest Daughter, embarked on board the Brigt. *Bugby Hole*, *Bartholomew Mulkeyne*, Master, and the next Day sail'd over this Bar, for *Antigua*.

Exported from this Place from Nov. 1, 1743.

Rice, 77,221 Barrels.
Pitch, 6837 Barrels.
Tarr, 17161 Barrels.
Turpentine, 703 Barrels.
Deer-Skins, 238 Hogsheads.
Indian Corn, 18512 Bushels.
—— Pease, 2224 Bushels.
Pork, 876 Barrels.
Beef, 427 Barrels.

The PRICES of the following Goods, of the Produce of the Province.

Rice *per Cent.* 32 *s.* 6.
Pitch *per Barrel*, 47 *s.* 6
Tar, 32 *s.* 6 *d.*
Turpentine, 14 *s.* 0.
Turpentine Oyl, 15 *s.* 0
Rosin, 15 *s.* 0
Skins *per lb.* 16 *s.* 6
Corn *per Bushel*, 10 *s.*
Pease, 10 *s.* 0 *d.*
Staves, 15 *l. per* 1000.

Advertisements.

ALL Persons possessed of publick Orders of the Denominations of *Six Pounds* and *Twelve Pounds*, issued in the Year 1737, are desired to exchange them for the Currency of this Province with

Gabriel Manigault.

John Paul Grimke,

Jeweller, is removed out of *Broad-street* into *Tradd-street*, in the House where Mr. *James Matthews* lately lived, opposite to Mr. *Benjamin Savage's* Store, where Ladies and Gentlemen may be supplied, as formerly, with Jewelry ware, gold and silver-smith's work. He likewise continues to make and mend all sorts of Jewellers work, after the newest Fashions that are made in *London*.

To be sold, a Tract of Land

situate on Combahee-River, *joining* Radnor-Town, *and fronting the said River* 3 *Miles, containing* 850 *Acres*, 100 *of it is exceeding good Pasture, about* 350 *Acres of the best River and back Swamp, and the Remainder good Cord Land; there is* 150 *Acres of the Swamp cleared, and well dammed in small parcels, and so conveniently situated, that it may be watered either from the River or a Reserve, in the driest Seasons; it has a good Dwelling house, a large new Barn, 10 good framed Negro Houses, with Stables, Kitchen, and all other convenient Buildings on it, for the Use of a Family, and in good Repair. Any Person who is inclinable to purchase may treat with Mr* Jeremiah Cobley, *Merchant, in* Charles Town, *or with the Subscriber on the said Plantation.* John Mullryne.